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CHARLES ELMORE CROPLEY
CLERK

IN THE

Supreme Court of the United States

October Term 1933—No. 689.

GUY T. HELVERING, Commissioner of Internal Revenue, - - - - - - - - - - Petitioner,

versus

THE INDEPENDENT LIFE INSURANCE COMPANY.

On Petition for a Writ of Certiorari to the United States Circuit Court of Appeals for the Sixth Circuit.

SUGGESTION OF THE INDEPENDENT LIFE INSURANCE COMPANY REGARDING ISSUANCE OF THE WRIT.

JAMES A. NEWMAN,
General Counsel,
WM. MARSHALL BULLITT,
Special Counsel.

WESTERFIELD-BONTE COMPANY, INCORPORATED, LOUISVILLE, KY.

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Supreme Court of the United States

October Term 1933—No. 689.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, - - - - - - - - - *Petitioner,*

v.

THE INDEPENDENT LIFE INSURANCE COMPANY.

On Petition for a Writ of Certiorari to the United States Circuit Court of Appeals for the Sixth Circuit.

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To the Honorable, the Chief Justice and the Associate Justices of the Supreme Court of the United States:

The Independent Life Insurance Company *agrees* with the Government's contentions:

(1) That there is a direct conflict between the decision of the C. C. A. (6th) in this case, and that of the C. C. A. (7th) in *Commissioner* v. *Lafayette Life Ins. Co.*, 67 F. (2d) 209, and *Commissioner* v. *Rockford Life Ins. Co.*, 67 F. (2d) 213;

(2) That the C. C. A. (6th) has held a section of the Federal Revenue Law applicable to life insurance companies to be unconstitutional;

(3) That in view of the wide applicability of the section in question to many life insurance companies, and of the conflict between the decisions in 6th and 7th Circuits, such conflict should be settled by this Court.

If this Court shall deem it proper to issue a writ of *certiorari* in this case, The Independent Life Insurance Company interposes no objection thereto.

If such writ of *certiorari* is issued, then it is believed that this Court should also issue a writ of *certiorari* in the companion case from the 7th Circuit, wherein the Rockford Life Insurance Company is now petitioning for a writ of *certiorari* to review such conflicting decision in the 7th Circuit.

JAMES A. NEWMAN,
General Counsel,
WM. MARSHALL BULLITT,
Special Counsel.

January 12, 1934.